

On Page 10, please amend the paragraph between lines 5 and 18 as follows:

C2 In a preferred embodiment of the rolling bearing according to the present invention, at least one of the inner ring and the outer ring is formed of a steel material containing alloying ingredients within a range of C: 0.80 to 1.20% by weight, Si: 0.60% by weight or less, Mn: 0.25% by weight or less, Cr: 1.00 to 1.50% by weight, and Mo: 0.60 to 1.50% by weight (steel material ①) and then applied with hardening/tempering, the amount of residual austenite is 0% by volume and the surface hardness is HRC of 62 or more, and the rolling element is formed of a martensitic stainless steel, applied with hardening/tempering and then with nitridation to form a nitride layer at a thickness of 3 μm or more on the surface and then finished to a surface roughness of 0.1 μm Ra or less.

Please amend the paragraph bridging pages 10 and 11 as follows:

C3 According to this rolling bearing, since the inner ring and/or outer ring are formed of steel material ①, the amount of the residual austenite of 0% by volume and the surface hardness HRC of 62 or more can be attained without applying the surface hardening treatment as described above. As a result, a sufficient rolling contact fatigue life and a sufficient impact resistance can be obtained as a rolling bearing for use in HDD spindles. Further, since the rolling element is formed of a martensitic stainless steel, applied with hardening/tempering and then applied with nitridation to form a nitride layer at a thickness of 3 μm or more on the surface and then finished to a surface roughness of 0.1 μm Ra or less, the heat resistance and wear resistance are increased.

On Page 26, please amend the paragraph between lines 16 and 22 as follows:

C4 Further, rolling bearings excellent both in the rolling contact fatigue life and rotational accuracy can be provided at a reduced cost by forming at least one of the inner ring and the outer ring with the steel material as defined above